



IRA A. JACKSON
COMMISSIONER

The Commonwealth of Massachusetts

Department of Revenue

Lozrett Saltonstall Building,

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You inquire whether the Massachusetts sales tax applies to the purchase and sale of thoroughbred horses.

You purchase horses from various sources, improve them by providing care, grooming, feeding and occasional medical and surgical procedures, and resell them.

Massachusetts General Laws Chapter 64H, Section 2 imposes an excise on the sale at retail of tangible personal property. Section 1(13) defines sale at retail as a sale of tangible personal property for any purpose other than resale in the regular course of business.

The sale of horses by a vendor, other than for resale in the regular course of business, is subject to the sales tax. The sale of horses to a registered sales tax vendor for resale in the regular course of business is not taxable.

Very truly yours,

IRA A. JACKSON
Commissioner of Revenue

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